

Clearwater Underground Water Conservation

Balance Sheet

As of January 31, 2024

03/18/24

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	19,453.94
10500 · Cash-TexPool Prime	703,164.74
10505 · Cash - TexPool	694,488.83
Total Checking/Savings	<u>1,417,107.51</u>
Accounts Receivable	
11000 · Accounts Receivable	500.00
Total Accounts Receivable	<u>500.00</u>
Other Current Assets	
11005 · Accounts Receivable - Taxes	17,804.11
Total Other Current Assets	<u>17,804.11</u>
Total Current Assets	<u>1,435,411.62</u>
Fixed Assets	
15005 · Land	29,059.21
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-269,388.11
Total Fixed Assets	<u>469,151.83</u>
TOTAL ASSETS	<u>1,904,563.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	17,804.11
21050 · Compensated Absences Accrued	19,128.60
24000 · Payroll Liabilities	
24005 · Retirement Acct	2,082.12
24010 · TWC	23.31
Total 24000 · Payroll Liabilities	<u>2,105.43</u>
Total Other Current Liabilities	<u>39,038.14</u>
Total Current Liabilities	<u>39,038.14</u>
Total Liabilities	39,038.14
Equity	
31000 · Unappropriated Fund Balance	928,746.29
32000 · *Retained Earnings	76,701.74
33000 · Investment in Fixed Assets	469,151.83
34000 · Fund Balance	-50,000.00
Net Income	<u>440,925.45</u>
Total Equity	<u>1,865,525.31</u>
TOTAL LIABILITIES & EQUITY	<u>1,904,563.45</u>

**Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
October 2023 through January 2024**

12:42 PM

02/08/2024

Accrual Basis

	Jan '24	Oct '23 - Jan 24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	0.00	4,547.00	50,000.00	50,000.00	-45,453.00
40007 · Administrative Fees	0.00	300.00	500.00	500.00	-200.00
40010 · Bell CAD Current Year Tax	299,585.60	657,027.92	837,331.00	837,331.00	-180,303.08
40015 · Bell CAD Delinquent Tax	210.74	3,279.06	10,000.00	10,000.00	-6,720.94
40020 · Interest Income	6,248.81	20,182.51	60,000.00	60,000.00	-39,817.49
40030 · Transport Fee Income	0.00	0.00	1,500.00	1,500.00	-1,500.00
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
Total Income	306,045.15	685,336.49	959,331.00	959,331.00	-273,994.51
Gross Profit	306,045.15	685,336.49	959,331.00	959,331.00	-273,994.51
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	0.00	8,200.00	8,200.00	-8,200.00
50200 · Conferences & Prof Development	0.00	0.00	6,500.00	6,500.00	-6,500.00
50250 · Contingency Fund	0.00	0.00	47,175.00	39,175.00	-39,175.00
50300 · Director Expenses					
50305 · At Large	0.00	28.52	1,500.00	1,500.00	-1,471.48
50310 · Pct. 1	0.00	28.52	1,500.00	1,500.00	-1,471.48
50315 · Pct. 2	0.00	28.52	1,500.00	1,500.00	-1,471.48
50320 · Pct. 3	0.00	28.52	1,500.00	1,500.00	-1,471.48
50325 · Pct. 4	0.00	28.52	1,500.00	1,500.00	-1,471.48
Total 50300 · Director Expenses	0.00	142.60	7,500.00	7,500.00	-7,357.40
50400 · Director Fees					
50405 · At Large	300.00	600.00	2,550.00	2,550.00	-1,950.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	300.00	600.00	2,550.00	2,550.00	-1,950.00
50420 · Pct. 3	150.00	450.00	2,550.00	2,550.00	-2,100.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	750.00	1,650.00	12,750.00	12,750.00	-11,100.00
50500 · Dues & Memberships	500.00	2,816.00	5,000.00	5,000.00	-2,184.00
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	0.00	0.00	5,000.00	5,000.00	-5,000.00
50610 · Administration	0.00	0.00	2,500.00	2,500.00	-2,500.00
50615 · GAM Development	19,445.03	19,445.03	22,000.00	22,000.00	-2,554.97
Total 50600 · GMA 8 Expenses	19,445.03	19,445.03	29,500.00	29,500.00	-10,054.97
50700 · Meals	0.00	34.18	1,000.00	1,000.00	-965.82
50800 · Mileage Reimbursements	0.00	0.00	5,000.00	5,000.00	-5,000.00
50900 · Travel & Hotel	0.00	843.46	5,175.00	5,175.00	-4,331.54
Total 50000 · Administrative Expenses	20,695.03	24,931.27	127,800.00	119,800.00	-94,868.73

	Jan '24	Oct '23 - Jan 24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
52000 · Salary Costs					
52005 · Administrative Assistant	4,999.08	19,996.32	59,989.00	59,989.00	-39,992.68
52010 · Educational Coord/Support Tech	4,463.42	17,853.68	53,561.00	53,561.00	-35,707.32
52015 · Manager	8,926.92	35,707.68	107,123.00	107,123.00	-71,415.32
52016 · Assistant General Manager	0.00	0.00	75,000.00	75,000.00	-75,000.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,195.67	16,782.68	50,348.00	50,348.00	-33,565.32
52040 · Health Insurance	2,944.62	13,423.10	45,204.00	45,204.00	-31,780.90
52045 · Payroll Taxes & Work Comp	1,850.52	7,332.16	27,552.00	27,552.00	-20,219.84
52050 · Retirement	932.89	3,731.56	12,399.00	12,399.00	-8,667.44
52055 · Payroll Expenses	25.00	147.63	565.00	565.00	-417.37
52060 · Freshbenies	44.00	176.00	792.00	792.00	-616.00
Total 52000 · Salary Costs	28,382.12	115,150.81	437,033.00	437,033.00	-321,882.19
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	0.00	350.00	350.00	-350.00
53020 · Advertisement	0.00	1,321.60	4,000.00	4,000.00	-2,678.40
53030 · Appraisal District	0.00	2,229.50	9,000.00	9,000.00	-6,770.50
53100 · Clearwater Studies					
53105 · Trinity Studies					
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	0.00	0.00	0.00	0.00	0.00
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
Total 53105 · Trinity Studies	0.00	0.00	0.00	0.00	0.00
53110 · Edwards BFZ Studies					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	0.00	36,675.00	36,675.00	-36,675.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	0.00	0.00	0.00
Total 53110 · Edwards BFZ Studies	0.00	0.00	36,675.00	36,675.00	-36,675.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	17,355.00	17,355.00	17,355.00	0.00
53120.2 · Reimburseable Order	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00
Total 53120 · Endangered Species	0.00	17,355.00	17,355.00	17,355.00	0.00
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00
53130 · General Consulting					
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00

	Jan '24	Oct '23 - Jan 24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53130.4 · Investigations	420.00	731.50	8,000.00	8,000.00	-7,268.50
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00
Total 53130 · General Consulting	420.00	731.50	20,500.00	20,500.00	-19,768.50
53135 · Monitor Well Construction	0.00	0.00	20,000.00	20,000.00	-20,000.00
53140 · Monitor Wells Expenses	90.00	4,185.33	10,000.00	10,000.00	-5,814.67
53141 · Weather Station Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	0.00	251.76	4,500.00	4,500.00	-4,248.24
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	510.00	22,523.59	116,030.00	116,030.00	-93,506.41
53200 · Spring Flow Gage System					
53205 · Op. & Maintenance	0.00	0.00	16,377.00	16,377.00	-16,377.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
Total 53200 · Spring Flow Gage System	0.00	0.00	16,377.00	16,377.00	-16,377.00
53300 · GIS Managemet/Analytics					
53305 · Enhancements - Data Base	0.00	0.00	20,500.00	20,500.00	-20,500.00
53306 · Hosting - Data Base	0.00	0.00	500.00	500.00	-500.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	100.00	300.00	300.00	-200.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	2,600.00	7,800.00	7,800.00	-5,200.00
53317 · Management Tool Sustainment	0.00	0.00	2,200.00	2,200.00	-2,200.00
Total 53300 · GIS Managemet/Analytics	675.00	2,700.00	31,300.00	31,300.00	-28,600.00
53400 · Computer Licenses/Virus Prtctn	168.50	645.50	1,908.00	1,908.00	-1,262.50
53450 · Computer Repairs and Supplies	0.00	380.00	2,000.00	2,000.00	-1,620.00
53500 · Computer Software & Hardware	0.00	595.38	5,000.00	5,000.00	-4,404.62
53550 · Copier/Scanner/Plotter	527.82	527.82	6,350.00	6,350.00	-5,822.18
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	2,500.00	3,700.00	8,000.00	8,000.00	-4,300.00
53605 · Event Cost	290.82	5,348.26	5,000.00	5,348.26	0.00
53615 · Promotional Items	0.00	0.00	5,000.00	5,000.00	-5,000.00
53620 · Supplies & Equipment	0.00	0.00	2,500.00	2,151.74	-2,151.74
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	2,790.82	9,048.26	20,500.00	20,500.00	-11,451.74
53650 · Furniture & Equipment	0.00	0.00	2,500.00	2,500.00	-2,500.00
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	15,000.00	15,000.00	-15,000.00
53703 · General (rules/accountability)	32.00	1,409.00	10,000.00	10,000.00	-8,591.00
53704 · Legislative Research/Analysis	1,309.00	1,691.50	5,000.00	5,000.00	-3,308.50
53705 · Legislative Services	0.00	0.00	0.00	0.00	0.00
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	1,341.00	3,100.50	40,000.00	40,000.00	-36,899.50

53720 · Office Supplies

Jan '24	Oct '23 - Jan 24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
0.00	857.86	4,500.00	4,500.00	-3,642.14

	Jan '24	Oct '23 - Jan 24	FY24 Original Budget	FY24 Amended Budget	\$ Over Budget
53730 · Permit Reviews					
53731 · Geoscience	1,743.75	6,058.75	25,000.00	25,000.00	-18,941.25
53732 · Legal Evaluation	6,306.00	9,206.00	25,000.00	25,000.00	-15,794.00
Total 53730 · Permit Reviews	8,049.75	15,264.75	50,000.00	50,000.00	-34,735.25
53740 · Postage	0.00	1,499.68	2,875.00	2,875.00	-1,375.32
53750 · Printing	0.00	527.60	2,500.00	2,500.00	-1,972.40
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	0.00	66.02	1,200.00	1,200.00	-1,133.98
53785 · Mobile Classroom Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53790 · Vehicle Expense	1,575.34	4,048.53	5,600.00	5,600.00	-1,551.47
Total 53000 · Operating Expenses	15,638.23	65,336.59	343,990.00	343,990.00	-278,653.41
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,382.38	2,431.00	2,431.00	-48.62
54102 · Property	0.00	2,444.12	2,494.00	2,494.00	-49.88
54103 · Surety Bonds	0.00	200.00	1,300.00	1,300.00	-1,100.00
54104 · Worker's Comp	0.00	958.00	1,000.00	1,000.00	-42.00
54105 · Liability - Vehicle	0.00	1,100.54	1,123.00	1,123.00	-22.46
54106 · Liability - Cyber Security	0.00	171.50	175.00	175.00	-3.50
Total 54100 · Insurance	0.00	7,256.54	8,523.00	8,523.00	-1,266.46
54200 · Building Repairs/Maintenance	24,639.79	26,238.79	23,000.00	31,000.00	-4,761.21
54300 · Janitorial Service	450.00	1,800.00	6,000.00	6,000.00	-4,200.00
54400 · Janitorial Supplies	0.00	0.00	1,000.00	1,000.00	-1,000.00
54500 · Lawn Maintenance/Service	450.00	900.00	3,000.00	3,000.00	-2,100.00
54600 · Security	29.95	239.80	375.00	375.00	-135.20
Total 54000 · Facility Costs	25,569.74	36,435.13	41,898.00	49,898.00	-13,462.87
55000 · Utilities					
55200 · Electricity	530.03	1,028.20	2,500.00	2,500.00	-1,471.80
55300 · Internet	140.56	421.68	1,350.00	1,350.00	-928.32
55400 · Phone	203.90	815.60	2,460.00	2,460.00	-1,644.40
55500 · Water/Garbage	0.00	291.76	2,300.00	2,300.00	-2,008.24
Total 55000 · Utilities	874.49	2,557.24	8,610.00	8,610.00	-6,052.76
Total Expense	91,159.61	244,411.04	959,331.00	959,331.00	-714,919.96
Net Ordinary Income	214,885.54	440,925.45	0.00	0.00	440,925.45
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	50,000.00	0.00	50,000.00	0.00
61110 · Reserve funds ASR Project WCID1	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	50,000.00	0.00	50,000.00	0.00
Other Expense					
65102 · Bell County Boardroom	0.00	50,000.00	0.00	50,000.00	0.00
Total Other Expense	0.00	50,000.00	0.00	50,000.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	214,885.54	440,925.45	0.00	0.00	440,925.45